

# East Longmeadow Public Schools



## Executive Budget Summary FY 2009-2010

January 15, 2009

Dear Members of the Town Appropriations Committee and East Longmeadow Citizens:

We respectfully submit the attached budget on behalf of our **2,933 students** in East Longmeadow Public Schools, the School Committee, Administrative Team, and staff for the fiscal year 2010. Due to the economic status of our state, our submitted budget is a level service budget. Nothing new is requested in our FY2010 budget. The influx of new children into our community creates challenges in meeting the needs of our students while only maintaining the status quo in our schools. East Longmeadow Public Schools has a strategic plan in place to meet the needs of all of our children. We've all heard "it takes a village to raise a child", so it must take a community to support an educational system for all children. This school district is a primary force in residential and commercial valuations. Even in this depressed economy, East Longmeadow house sales have kept their value!

We are truly appreciative to the Town Appropriations Committee for recommending a budget last year that allowed us to fully fund the special education costs that hit our budget. Even after the town meeting, we had to use our budget to again absorb NEW special education costs rather than fill requested positions for the new year. This year, within our current budget, you will notice that we have had to budget for special education new costs. These costs hit us this year- so we know we have to budget for them for next year in our submitted FY2010 budget.

The FY2010 budget maintains existing staffing and student programs that are based upon school enrollments. Nothing new is submitted in the FY2010 budget. Finally, please remember that the School Department must care for and educate, by federal law, all special education needs from age three (3), not from age six as most people think. Additionally, our School Department must educate special needs students through age twenty-two.

The School Committee and administration have spent hours reducing individual and school requests to essential needs for the town. These requests come from School Council reviews, school budget committees, and principal advisory councils. We do understand we are only part of an entire town budget. However, it is evident that other factors must be included to help control the enormous growth rate our town is experiencing.

There are no "wish lists" here- just a level service budget . As always, we are available anytime to discuss our budget with you and your committee. On behalf of our School Committee, administration, staff, and students we thank you in advance for your consideration.

Respectfully,

Mr. Robert Mazzariello, Chair  
Mr. Thomas McGowan  
Mr. Greg Thompson

Mr. Bill Fonseca, Vice Chair  
Mrs. Angela Thorpe  
Dr. Edward W. Costa II, Superintendent

## I. INTRODUCTION:

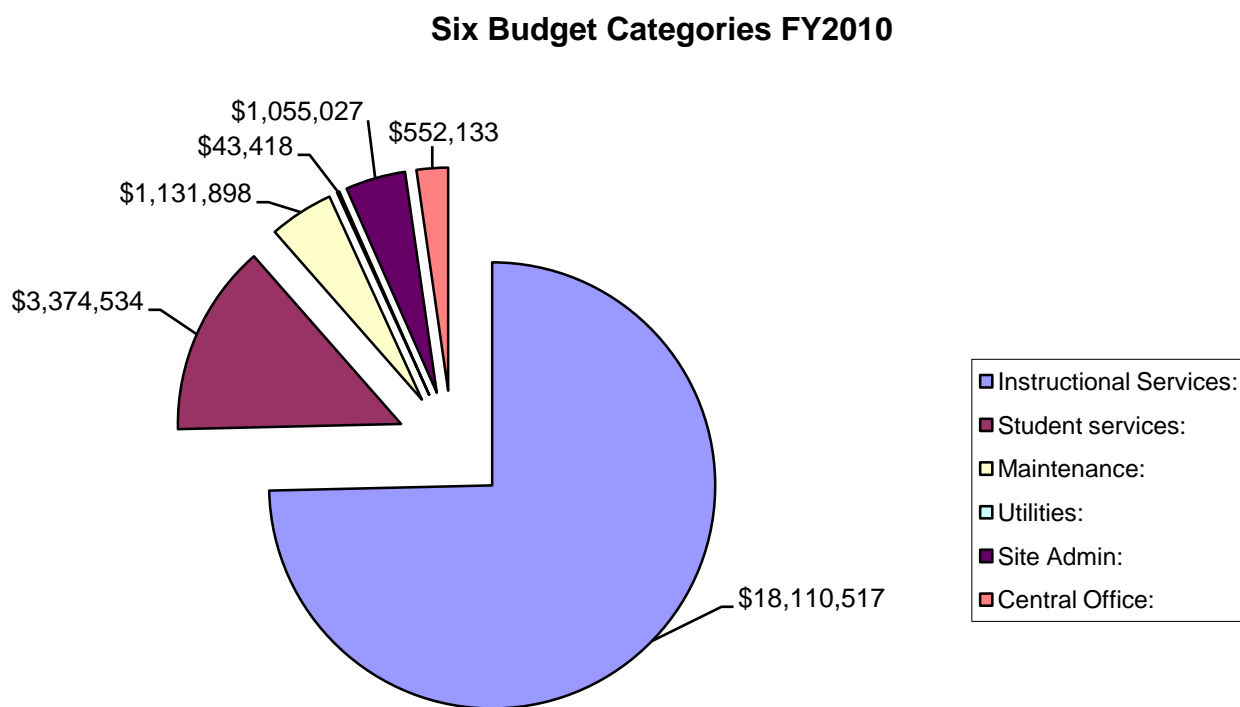
The following information is presented in four sections: *Introduction, Organization, Finance, and Information*. Each of the sections has pertinent information to the budget for fiscal year 2010.

### *The Budget Submitted*

The enclosed 2009-2010 budget (called the Fiscal Year FY2010 budget) for East Longmeadow Public Schools reflect the guidelines as stipulated by the Town Appropriations Committee, as well as School Committee budgetary requests. As you can see in the graph below, the School Committee and School Department are not asking for anything new this year- only to maintain existing staff and programs.

The **FY2010 budget** reflects the essential needs of the school district for next year. The school budget is built upon six categorical blocks: Instructional Services, Student Support Services, Maintenance, Utilities, Site Administration, and District-wide/Central Office services. The following chart demonstrates the six categories of our FY2010 budget. Please see graph below.

### *FY2010 Budget Categories Graph:*



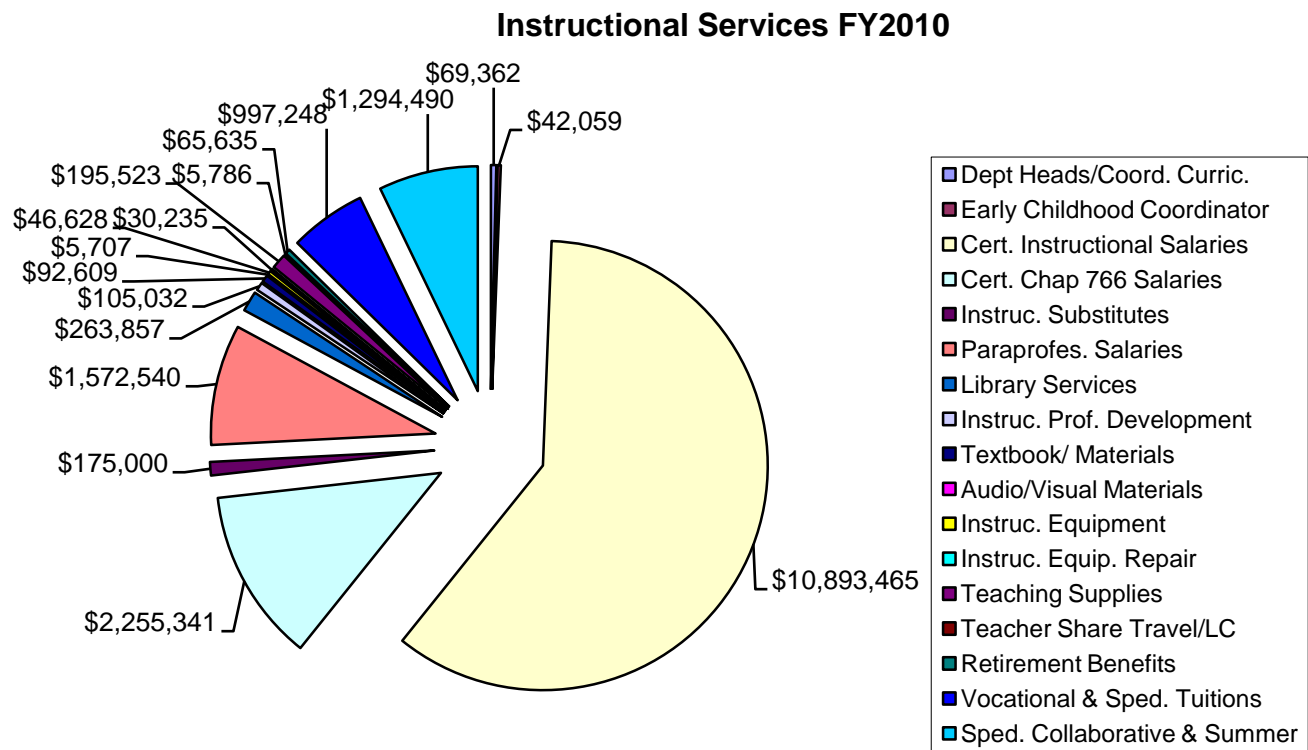
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To further dissect our budget, each of the six categories above are charted in depth showing each specific line item and its corresponding cost. Specific line item correlation can be found on page 10.

The ***Instructional Services*** category is by far the largest category for any school district. These services include 17 sub-sets of data including: certified teacher salaries, support salaries, special education salaries, library salaries, instructional equipment and repairs, instructional supplies, and special education and vocational

tuitions. The FY2010 instructional budget only includes contractual salary increases for existing instructional staff. Nothing new has been requested. We simply request to have a level services budget. A level services budget simply keeps existing programs and exiting staff that teach in those programs. Our student population did not go away with this depressed economy- therefore we only ask for a budget that allows us to continue to serve the students and families of our community. Please see the chart below.

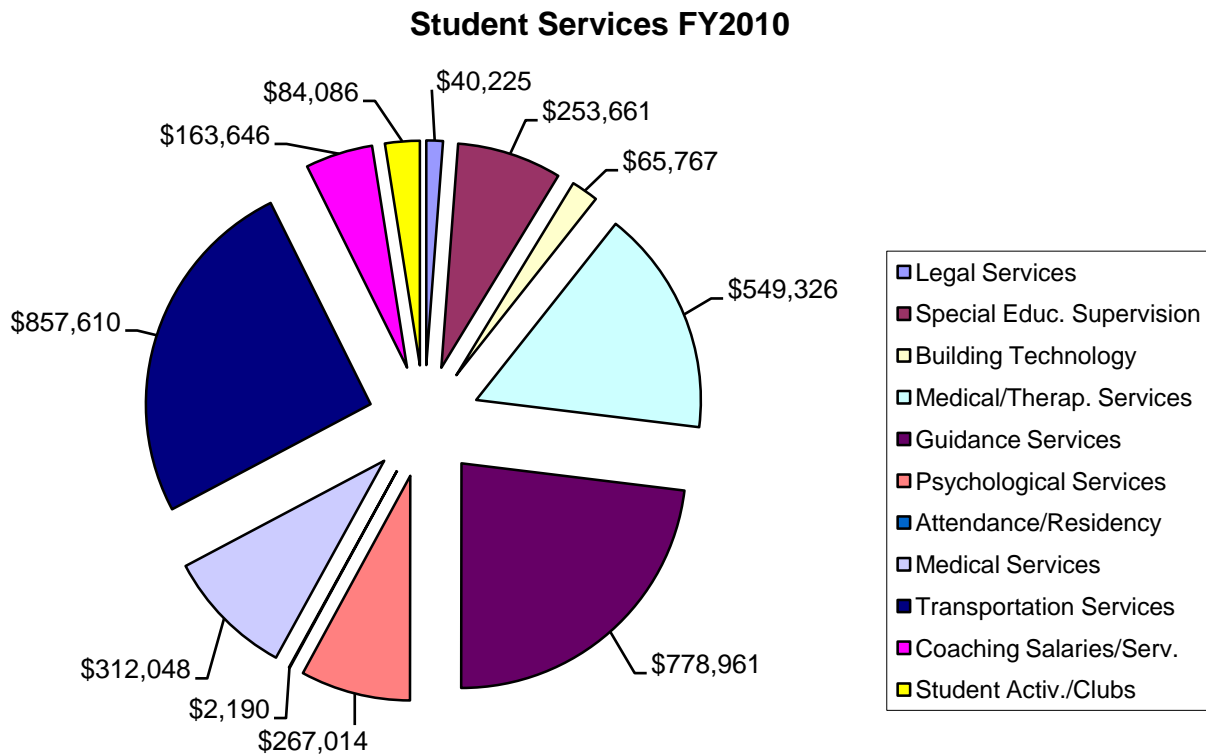
Instructional Services Graph:



**Student Services** include 12 sub-set categories associated with today’s modern student such as: special education supervision, special education and regular education legal services, medical services, guidance services, student technology, psychological services, transportation, athletic costs, student clubs & organizations, and school security. The FY2010 student services budget only includes contractual salary increases for existing instructional staff. Nothing new has been requested. We simply request to have a level services budget. A level services budget simply keeps existing programs and exiting staff that teach in those programs. Our student population did not go away with this depressed economy- therefore we only ask for a budget that allows us to continue to serve the students and families of our community.

Please see the chart on the next page.

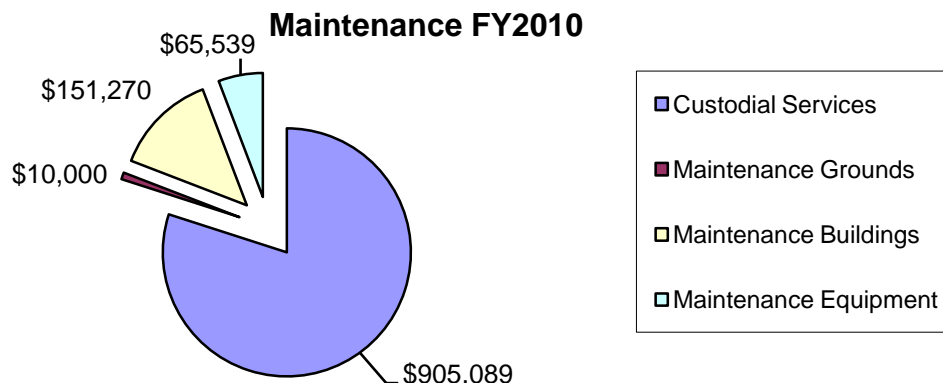
*Student Services Graph:*



The ***Schools Maintenance*** category includes custodial salaries for cleaning and sanitizing the inside of our schools, custodial supplies, maintenance supplies for our grounds (DPW does most of the work, but we must purchase the supplies and materials they use on our grounds and in our buildings), maintenance of our buildings (including hiring contractors) to do specialized work that the town does not perform, and maintenance of school instructional equipment that we already own. The FY2010 schools maintenance budget only includes contractual salary increases for existing instructional staff. Nothing new has been requested. We simply request to have a level services budget. A level services budget simply keeps existing programs and exiting staff that teach in those programs. Our student population did not go away with this depressed economy- therefore we only ask for a budget that allows us to continue to serve the students and families of our community.

Please see the chart below.

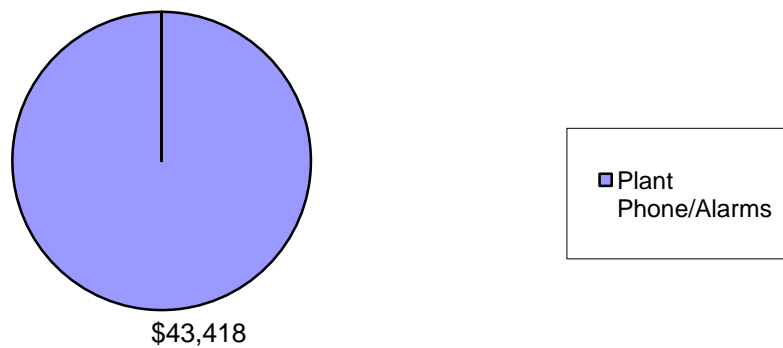
*School Maintenance Graph:*



The **Utilities** category is divided into two main sub-set categories. Electricity, fuel oil and natural gas is now managed by the Town Hall centralized utility purchasing process. School Dept utilities include phone services, and alarm services. There are no changes in the utilities budget. It is the same as last year (2009). Please see the chart below.

*School Utilities Graph:*

**Utilities Phone/Alarms FY2010**

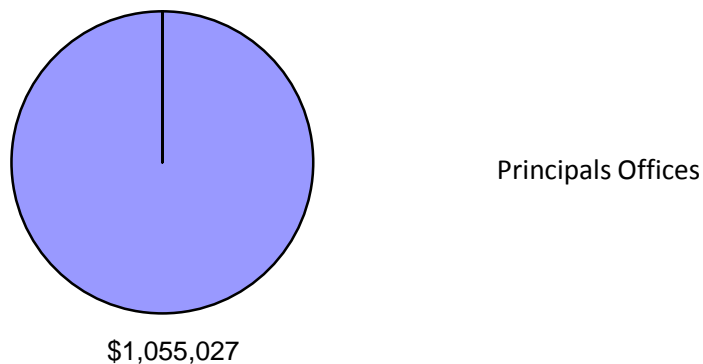


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The **Site Administration** category includes contractual principals' salaries, their office secretary salaries, district retirement costs, school principal offices supplies, and school building-wide supplies such as report cards, paper, postage, etc. The FY2010 site administration budget only includes contractual salary increases for existing administrative staff. Nothing new has been requested. We simply request to have a level services budget. A level services budget simply keeps existing programs and exiting staff that administer those programs. Our student population did not go away with this depressed economy- therefore we only ask for a budget that allows us to continue to serve the students and families of our community.

*School Site Administration Graph:*

**Site Admin Offices FY2010**

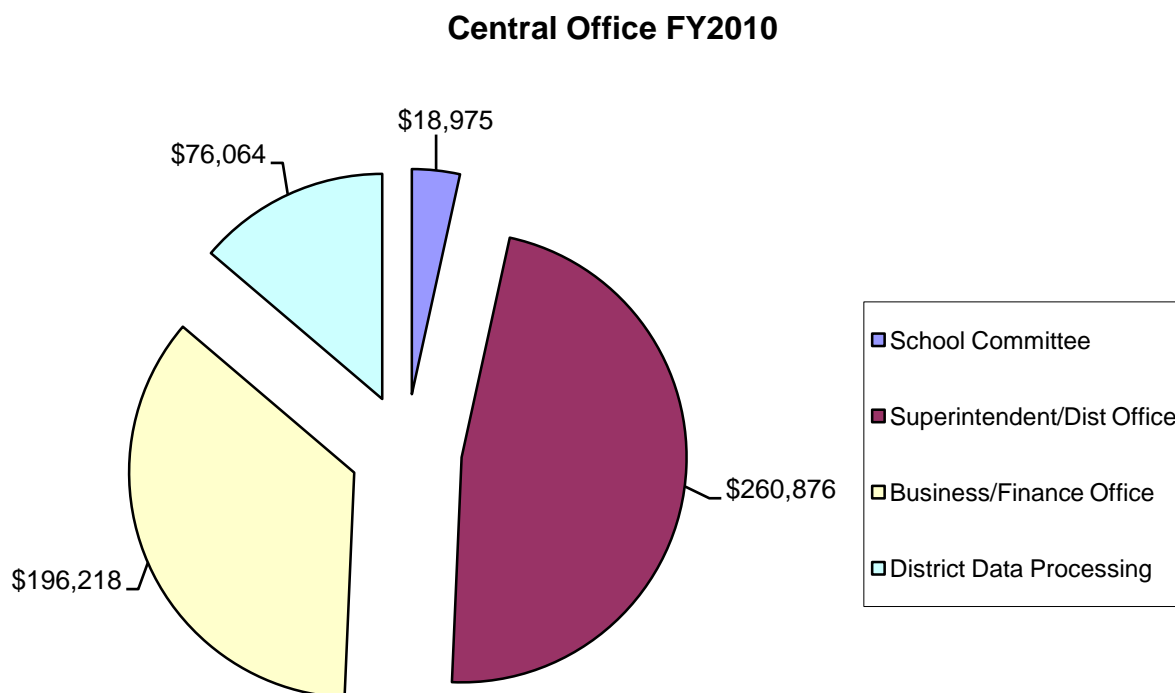


The final category is the **Central Office/ District-Wide** services. This category contains School Committee expenses, research, salaries for the superintendent, business manager, two central office secretaries, the bookkeeper and payroll clerk, district-wide data processing expenses, district-wide network expenses for all five schools, and district-wide student management software for all five schools- which is required for state and federal reporting. The FY2010 budget includes contractual salaries, for all current staff. No new staff positions have been added to central office since 1999.

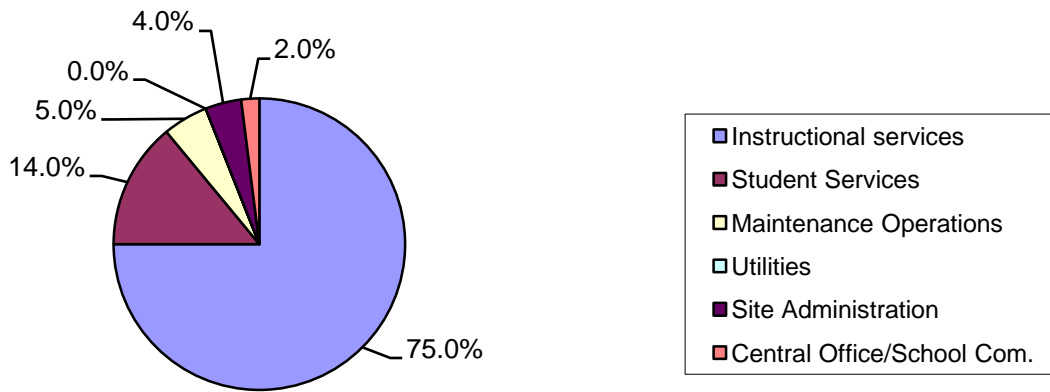
Additionally, we have one of the flattest administrative central offices in Massachusetts for school districts. Please note, the national average for Central Office budgets represents 5.5% of the district's total budget. However, the East Longmeadow Central Office represents only 2% of our budget- less than half the national average- which keeps money in the classrooms where it belongs!

Please see the chart below.

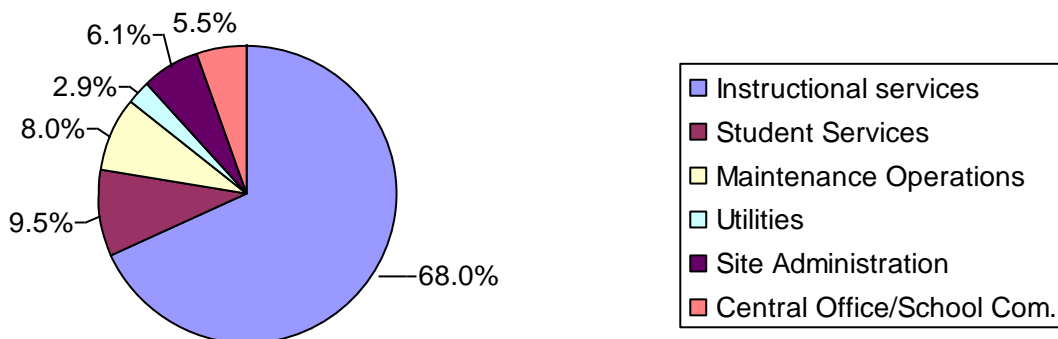
*Central Office Graph:*



**ELPS Budget FY2010**



**National School Budgets**



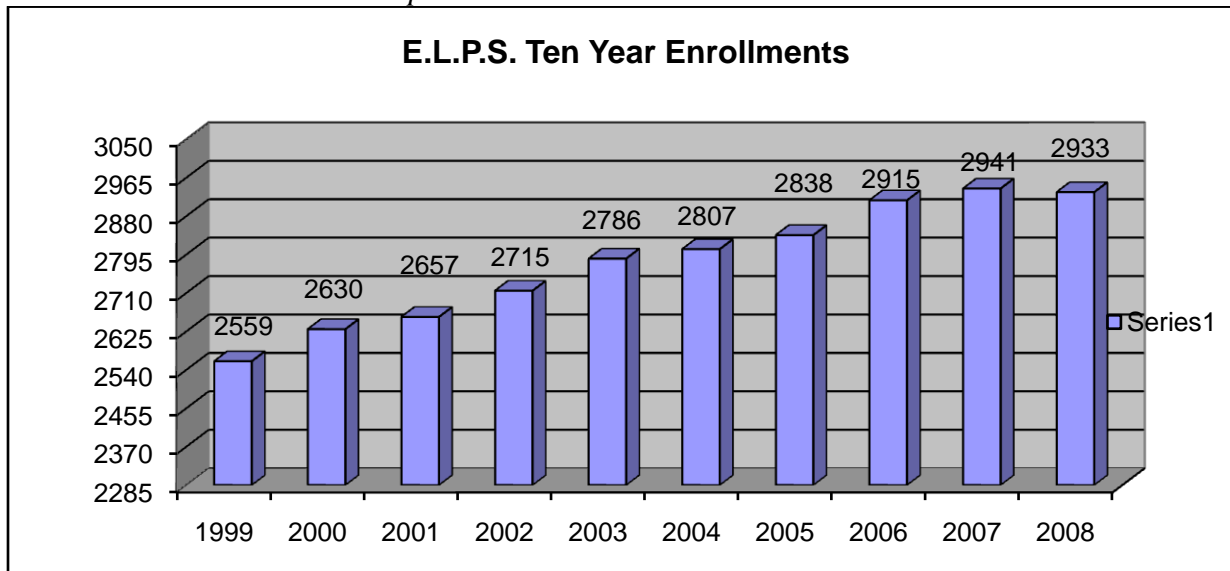
## II. ORGANIZATIONAL SECTION:

### *East Longmeadow*

East Longmeadow Public Schools includes five schools on different campuses. Meadow Brook is our primary elementary school and includes grades Pre-Kindergarten, kindergarten, grades 1 and 2. Meadow Brook also serves special education students from age 3 (federal law). Mapleshade and Mountain View elementary schools each include grades 3, 4, and 5. Birchland Park Middle School, built in 2000, includes grades 6, 7, and 8. Finally, East Longmeadow High School houses grades 9, 10, 11, and 12. Together, our five school buildings are currently serving 2,933 students this year within the fourteen square miles of town boundaries in East Longmeadow, Massachusetts. Finance and policy are governed by five elected officials who hold membership in the East Longmeadow School Committee. The budget for ELPS enables the district to accomplish our strategic mission for educating all children, regardless of handicap, gender, race, and ethnicity. Additionally, the continued growth of our community impacts schools and education on a daily basis.

Please see the chart below.

*Ten Year Past Enrollments Graph:*



### ***Strategic Planning***

The ELPS budget is, in part, Chapter 6 of the ELPS Strategic Plan. The ELPS budget is constructed, in part, through the impetus of ten strategic goals directing the expenditure of all moneys, maintenance, and development of programs for 2,933 students and the community of East Longmeadow. The school budget impacts everything we do for children. This is why it is important that all East Longmeadow citizens understand what the budget allows the schools to do for the community of learners.

The East Longmeadow Public School District operates from a set of beliefs established in 1998, and an umbrella mission statement that permeates all endeavors and initiatives of the school district.

Our mission in the East Longmeadow Public  
Schools is to promote  
***Achievement and Accountability***  
in all endeavors as we educate  
today for the challenges of tomorrow.

The East Longmeadow school district has formulated a list of district strategic goals that prioritize the focus of the educational community. This list is developed and reviewed during the summer prior to each school year and approved by the East Longmeadow School Committee. Periodic reports of annual operating goal accomplishments are made to the School Committee and public throughout the school year.

**GOAL 1: FOSTER A CLIMATE OF COMMUNICATION AND COLLABORATION  
THROUGHOUT THE DISTRICT.**

**GOAL 2: MAINTAIN A FAVORABLE STUDENT-STAFF RATIO.**



**GOAL 3: IMPROVE THE QUALITY AND QUANTITY OF PROFESSIONAL DEVELOPMENT FOR ALL EMPLOYEES.**

**GOAL 4: PROVIDE A WELL-BALANCED AND APPROPRIATE CURRICULUM FOR ALL STUDENTS.**

**GOAL 5: MANAGEMENT OF ALL LEVELS OF THE EDUCATIONAL SYSTEM WILL BE PRODUCTIVE, EFFICIENT, AND ACCOUNTABLE.**

**GOAL 6: ENCOURAGE PARENTS TO BE PARTNERS IN THE EDUCATION OF OUR CHILDREN.**

**GOAL 7: ENCOURAGE AND DEVELOP PARTNERSHIPS WITH LOCAL BUSINESSES AND COMMUNITY ORGANIZATIONS.**

**GOAL 8: PROVIDE A SAFE AND ATTRACTIVE ENVIRONMENT AND APPROPRIATE FACILITIES FOR ALL STUDENTS AND STAFF.**

**GOAL 9: CREATE, FACILITATE, AND EVALUATE SITE-BASED SCHOOL IMPROVEMENT PLANS TO GROW AND EVOLVE WITH THE COMMUNITY.**

**GOAL 10: EACH STUDENT WILL BE ENABLED TO PASS THE MASSACHUSETTS COMPREHENSIVE ASSESSMENT SYSTEM (MCAS.)**

### ***Budget Process***

Throughout the year, school site-based budgeting committees work to develop budget priorities for each of our five schools. In October of each year the superintendent and administrative team of the district prioritize total budgetary needs. The budget requests are validated, verified, and documented with rationale and impact from each school. In December of each year the budget document draft is submitted to the School Committee for its review, discussion, modification, and voted approval. By January 10 of each year the formal ELPS Budget Plan is submitted to the Town Appropriations Committee.

On-going meetings are held between the East Longmeadow Public Schools superintendent, administrative team, School Committee, and the Town Appropriations Committee throughout the early spring. During the months of January through April, the School Committee hosts several budget forums for the public to attend. These forums serve to inform the community on the budget process underway. In March of each year, the Town Appropriations Committee and Board of Selectmen hold the annual town budget hearing for the citizens of East Longmeadow. The third Monday in May of each year brings the Annual Town Meeting. During the meeting, the Town Appropriations Committee makes a recommendation to the citizens of East Longmeadow for the educational budget for its community public schools. Please see the itemized chart below comparing the new FY2010 budget to the previous FY09 budget:

Comparison Budgets Graph:

**FY2010 Level Services Budget**

<u>Categories</u>	<u>Items:</u>	<u>Description:</u>	<u>FY2010 Dollars</u>	<u>%</u>	<u>FY09-Dollars</u>
Instructional Services:	2120	Dept Heads/Coord. Curric.	\$69,362		\$68,675
	2220	Early Childhood Coordinator	\$42,059		\$40,742
	2305	Cert. Instructional Salaries	\$10,893,465		\$10,627,662
	2310	Cert. Chap 766 Salaries	\$2,255,341		\$2,167,765
	2325	Instruc. Substitutes	\$175,000		\$175,000
	2330	Paraprofes. Salaries	\$1,572,540		\$1,397,118
	2340	Library Services	\$263,857		\$239,224
	2353	Instruc. Prof. Development	\$105,032		\$105,032
	2410	Textbook/ Materials	\$92,609		\$92,609
	2415	Audio/Visual Materials	\$5,707		\$5,707
	2420	Instruc. Equipment	\$46,628		\$46,628
	2420	Instruc. Equip. Repair	\$30,235		\$30,235
	2430	Teaching Supplies	\$195,523		\$295,101
	2430	Teacher Share Travel/LC	\$5,786		\$5,786
	5100	Retirement Benefits	\$65,635		\$102,934
	9100	Vocational & Sped. Tuitions	\$997,248		\$994,297
	9400	Sped. Collaborative & Summer	\$1,294,490		\$1,368,925
subtotal:			<b>\$18,110,517</b>	75%	<b>\$17,763,440</b>
Student services:	1430	Legal Services	\$40,225		\$40,225
	2110	Special Educ. Supervision	\$253,661		\$236,941
	2250	Building Technology	\$65,767		\$63,870
	2320	Medical/Therap. Services	\$549,326		\$564,764
	2710	Guidance Services	\$778,961		\$782,335
	2800	Psychological Services	\$267,014		\$263,556
	3100	Attendance/Residency	\$2,190		\$2,190
	3200	Medical Services	\$312,048		\$307,739
	3300	Transportation Services	\$857,610		\$849,965
	3510	Coaching Salaries/Serv.	\$163,646		\$162,234
	3520	Student Activ./Clubs	\$84,086		\$83,379
subtotal:			<b>\$3,374,534</b>	14%	<b>\$3,357,198</b>
Maintenance:	4110	Custodial Services	\$905,089		\$875,034
	4210	Maintenance Grounds	\$10,000		\$10,000
	4220	Maintenance Buildings	\$151,270		\$151,270
	4230	Maintenance Equipment	\$65,539		\$65,539
subtotal:			<b>\$1,131,898</b>	5%	<b>\$1,101,843</b>
Utilities:	4130	Plant Phone/Alarms	\$43,418		\$43,418
subtotal:			<b>\$43,418</b>	0%	<b>\$43,418</b>
Site Admin:	2210	Principals Offices	\$1,055,027		\$1,020,290
	subtotal:		<b>\$1,055,027</b>	4%	<b>\$1,020,290</b>
Central Office:	1110	School Committee	\$18,975		\$17,975
	1210	Superintendent/Dist Office	\$260,876		\$245,227
	1410	Business/Finance Office	\$196,218		\$190,634
	1450	District Data Processing	\$76,064		\$76,064
subtotal:			<b>\$552,133</b>	2%	<b>\$529,900</b>
Total Budget:			<b>\$24,267,527</b>	100%	<b>\$23,816,089</b>

### III. FINANCIAL SECTION:

Please see the attached spreadsheets for specific budget sheets as requested by the Appropriations Committee. Please see the 8.5 X 11 size spreadsheets. The three budgets submitted include a *Level Funded Budget*- which is a 0% increase; a *Diminished Services Budget*- which is a 1.5% budget increase; and a *Level Services Budget*- which is a 1.8% budget increase. All three budgets are reflected on the spreadsheet enclosed. The following is a short narrative about each budget.

- A. ***Level Services Budget***: The level services budget is exactly what the budget title says- it is a budget that maintains a continued level of services- nothing more, and nothing less. This budget keeps the same programs, staff, services and contracts that currently exist in our school department. Like all consumers- the school department is a consumer too. Like you, we pay for materials and services. The level services budget is increased 1.8%, and represents an additional \$451,438 added to the budget to keep the exact same services to our community and students. The major reason for the added 1.8% is due staff contracts- many of which are below the rate of inflation. In the level services budget, you will not find any added staff nor added services- it simply proposes to keep all services level.
- B. ***Diminished Services Budget***: The diminished services budget is a lesser budget than the level services budget. The diminished services budget adds 1.5% to the existing FY09 budget- which is an added \$357,241 to the budget for FY2010. Even with the added 1.5% - there will be needed cuts to reduce the level services budget amount of <\$94,197>.
- C. ***Level Funded Budget***: In short, the level funded budget is the exact same budget dollar amount that was issued to the School Department last year. The dollar amount is \$23,816,089. The same dollar amount, under a level funded budget, would be used for next year- the 2010 fiscal year. This is the most severe of the three budgets. A level funded budget does not keep level services. A level funded budget is quite the contrary. No one denies that the costs for supplies, services, personnel and contracts escalate each year. The School Department is a consumer just like you and me at home. Many of the consumer items within the school department budget are beyond the control of the local community. Therefore, a level funded budget creates a cut in services in order to operate within the level funded budget. In order to keep all staff and services that exist in our current budget, a 1.8% budget is needed for level services. A level funded budget does not include this added amount, and therefore, the same amount of <\$451,438> must be reduced in a level funded budget. Cuts in supplies, teaching staff, support staff, and services will all be necessary with a level funded budget. It should be noted that cuts made in administration back in 2003 have never been restored in subsequent fiscal budgets.

Please refer to the spreadsheet for specifics.

#### IV. INFORMATION SECTION:

##### *Enrollment Projections*

East Longmeadow Public Schools uses the cohort survival method of determining future enrollments. This is the standard process used by hundreds of educational planners, including the School Building Assistance Bureau at the State Department. As you can tell by the graph below, East Longmeadow Public Schools not only reached, but exceeded the projections for this current school year with 2,933 students. Additionally, the town continues to grow. Staffing needs and classroom space needs will continue to be an essential need during town growth. As always, the school system is simply a mirror of our community. Housing developments and the sale of farms and acreages to developers will continue to create these needs for our school system. Please see the chart below.

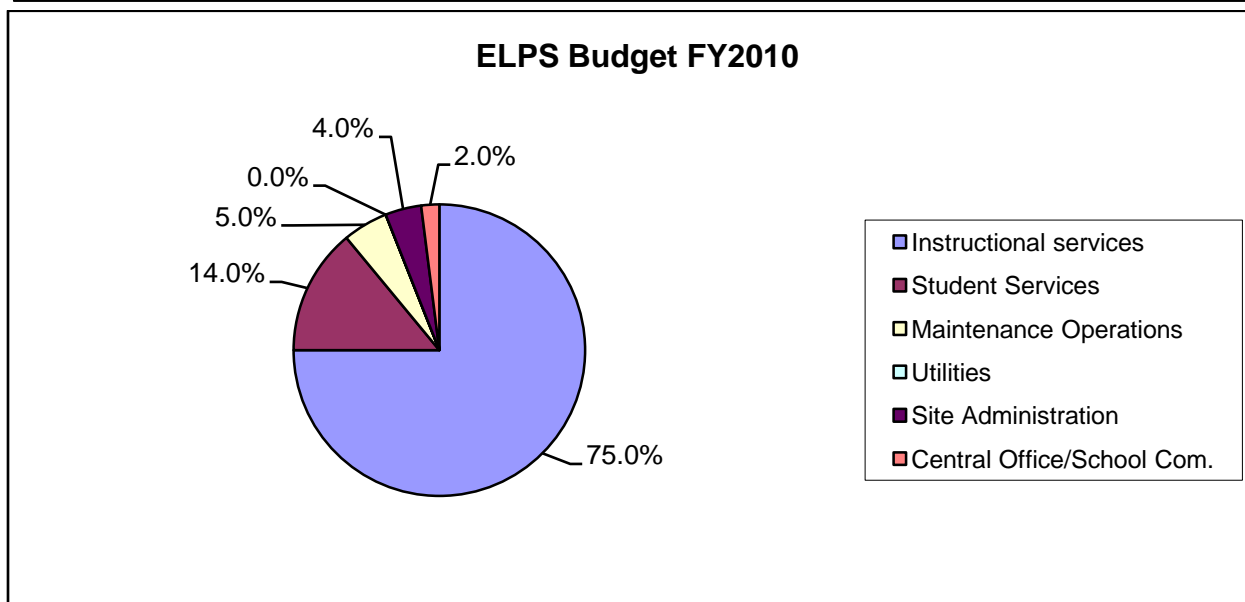
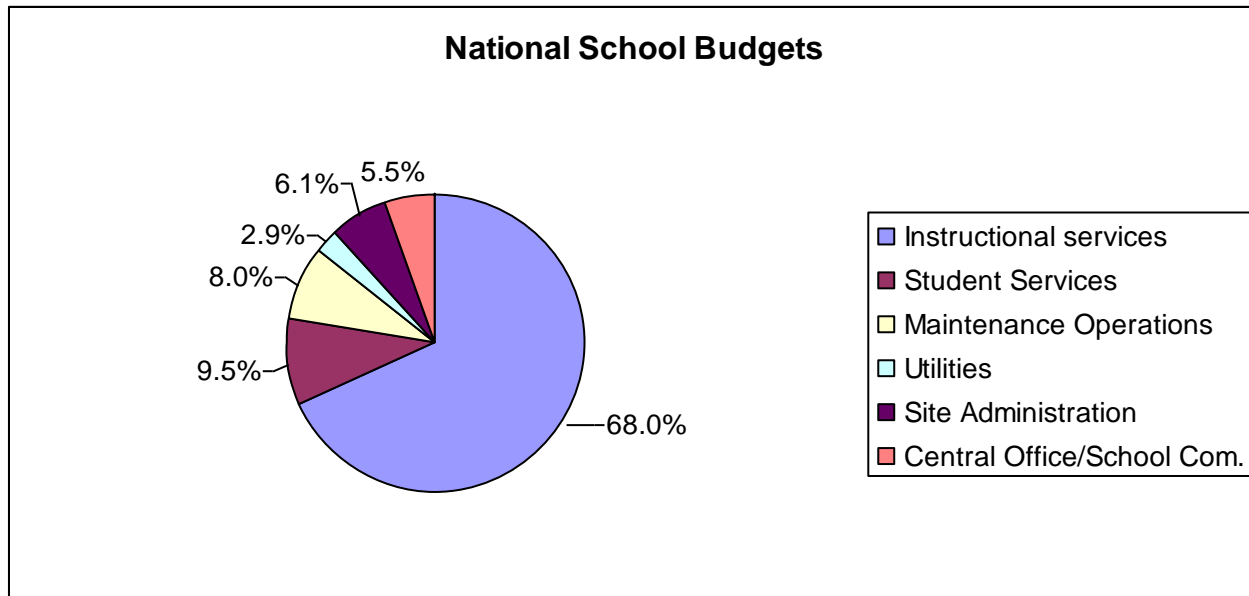
##### *Enrollment Projections Graph:*

Birth Year: E.Long. LB: Sch.Year:	Current Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
	2007-08	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
K	183	169	184	203	190	192	192	192	192	192	192
1	205	206	190	207	228	214	216	216	216	216	216
2	205	214	215	198	216	238	223	225	225	225	225
3	220	210	219	220	203	222	244	229	231	231	231
4	223	227	217	226	227	210	229	252	236	239	239
5	214	231	235	225	235	236	218	237	261	245	245
6	221	225	243	248	237	247	248	229	250	275	275
7	226	231	235	254	259	248	258	259	239	261	261
8	227	230	235	240	259	264	252	263	265	244	244
9	247	243	247	252	257	278	283	271	282	284	284
10	242	242	238	242	247	252	272	277	265	276	276
11	237	237	236	233	236	241	246	266	271	259	259
12	244	229	229	229	225	229	234	238	258	262	262
K-5	1250	1257	1261	1280	1300	1311	1322	1352	1363	1349	1349
6-8	674	687	714	742	755	759	759	752	753	780	780
9-12	970	951	951	956	966	1000	1035	1052	1075	1081	1081
PK	47	55	55	55	55	55	55	55	55	55	55
PK-12	2941	2950	2980	3033	3076	3125	3171	3210	3246	3264	3264

## National Budget Comparisons

Finally, East Longmeadow Public Schools compare favorably to national expenditures of school districts across the country. On a percentage basis, East Longmeadow dedicates more dollars to classroom instruction (instructional services and student services) than the national average. Additionally, East Longmeadow spends less than half the national average on central office expenditures and a third less on school administration. Please see the two charts below.

*National Budget Comparison Graph:*



## MCAS and School Ratings

The graph below demonstrates the performance level of our schools at each grade level of the state-wide Massachusetts Comprehensive Assessment System (MCAS.) The school operational budget is the vehicle which allows quality instruction to be maintained, sustained and see continuous improvement. Please see the chart below:

### Current MCAS Chart:

		<b>MCAS RESULTS 2008</b>		Oct. 6, 2008
		<i>Quick Summary</i>		
		<b>E.L.P.S. Students</b>		
	Curriculum Area	Percent Passing* (top 3 quartiles)	E.L.P.S. Compared to State	State %
<b>GRADE 3</b>				
214 STUDENTS	English Language Arts	<b>96% Passing</b>	7% pts Above State Average	89%
214 STUDENTS	Math	<b>89% Passing</b>	3% pts Above State Average	86%
<b>GRADE 4</b>				
220 STUDENTS	English Language Arts	<b>94% Passing</b>	7% pts Above State Average	87%
220 STUDENTS	Math	<b>92% Passing</b>	5% pts Above State Average	87%
<b>GRADE 5</b>				
214 STUDENTS	English Language Arts	<b>96% Passing</b>	4% pts Above State Average	92%
214 STUDENTS	Math	<b>90% Passing</b>	7% pts Above State Average	83%
214 STUDENTS	Science & Technology	<b>98% Passing</b>	10% pts Above State Average	88%
<b>GRADE 6</b>				
211 STUDENTS	English Language Arts	<b>95% Passing</b>	3% pts Above State Average	92%
211 STUDENTS	Math	<b>91% Passing</b>	9% pts Above State Average	82%
<b>GRADE 7</b>				
214 STUDENTS	English Language Arts	<b>98% Passing</b>	6% pts Above State Average	92%
214 STUDENTS	Math	<b>86% Passing</b>	10% pts Above State Average	76%
<b>GRADE 8</b>				
216 STUDENTS	English Language Arts	<b>97% Passing</b>	4% pts Above State Average	93%
216 STUDENTS	Math	<b>84% Passing</b>	8% pts Above State Average	76%
216 STUDENTS	Science & Technology	<b>91% Passing</b>	13% pts Above State Average	78%
<b>GRADE 10</b>				
232 STUDENTS	English Language Arts	<b>100% Passing</b>	4% pts Above State Average	96%
232 STUDENTS	Math	<b>97% Passing</b>	6% pts Above State Average	91%
232 STUDENTS	Science & Technology	<b>98% Passing</b>	10% pts Above State Average	88%
		Passing score determined by		
		State Board of Education		
		*all scores include in-house special education students		

# **East Longmeadow Public Schools Strategic Planning And Finance: Looking Into The Future**

*An informative article to our Town Committees and Board of Selectmen from the Superintendent of Schools*

Over the next four months, much will be said and discussed about our town budget that culminates with the Annual Town Meeting. The following is provided to inform our town leaders of what our public schools have been working on within our strategic plan.

Unlike the traditional one-year budget plan, working a strategic financial plan lets you look into the future of our schools.

What's the difference between a budget and a financial plan? Think about maneuvering a rowboat. The energy you use to make the boat move is like the money you have to spend. You can row all day, but if you don't spend any time steering, you'll never arrive at your destination. Budgeting, like rowing, provides the resources needed to keep our school district moving forward on a daily basis. Financial planning, like steering, focuses our effort on our destination. Rowing without steering, or budgeting without a long-range strategic financial plan, will keep you moving - but not necessarily in the right direction.

Most school districts' finance efforts are directed at budget development, financial compliance and reporting, and control of expenditures - important tasks, but ineffective ways to chart a strategic course. Most districts spend far too little time evaluating how effectively their funds are being used, identifying future financial needs, and gauging the impact today's decisions will have on future needs or goals.

## **Fiscal Responsibility**

School Committee members, superintendents, and business managers have two levels of fiscal responsibility. The first level is compliance with state and federal law. Compliance ensures that the budget meets state standards and that state funds are directed to legislated accounts and programs. Compliance does not ensure that funds are being used efficiently or effectively, however. The second, higher order of responsibility is that of fiscal stewardship, which goes well beyond compliance and ensures that funds are spent on programs that make a difference and move the district toward its vision. Fiscal stewardship avoids deficit spending and the need for drastic cuts that undermine education. It requires that policy and process are in place to ensure that funds are used effectively and wisely and that deficits are avoided.

How does a School Committee achieve effective fiscal stewardship? The answer is financial planning. You would never build a new house only to tear down part of it because you didn't budget enough to finish the entire building. Unfortunately, that's how some districts often handle funds. Some build a district vision for student success one year at a time and often end up spending so much on small projects that they don't have enough for the programs that would really make a difference. But building a successful district requires a strategic plan, improvement goals, and a financial plan to support the vision - plus the fiscal stewardship to make sure tax dollars are being directed to the most effective programs and departments.

## **Budget Versus Financial Plan**

Financial planning differs from budgeting in a number of key ways:

**1. Purpose - compliance versus fiscal stewardship.** Budgets are usually developed to match revenues against planned expenditures and comply with state budget development and reporting requirements (state law rarely requires financial plans.) The purpose of strategic financial planning is to project the long-term sources and uses of funds, evaluate the effectiveness of programs and departments, and focus financial resources on programs that help attain the district's vision for students. Enrollment histories, enrollment projections, patterns, and strategic goals are all imperative to the planning and purpose.

**2. Process - routine versus evaluative.** The budgeting process usually involves routine review of annual expenditures. Budget center directors are given directions on spending limits and possible increases, and new programs are occasionally introduced. Each year, school officials spend a lot of time reviewing these budgets, when all they're really doing is approving last year's budget with a few changes. Financial planning, on the other hand, takes the district through an evaluation process that identifies areas in which district funds are being overspent or spent on ineffective programs. With financial planning, programs are renewed if they produce material results for students - not because they have become part of the way of doing things. Site-based or School-based improvement plans and their evaluations are the impetus to continuous improvement.

**3. Focus - tactical versus strategic.** The focus of a budget is on taking care of day-to-day operating needs, such as staff, supplies, utilities, and benefits. Financial planning focuses on allocating resources efficiently, making long-range plans for new funds, and ensuring that funds are directed toward goals and priorities of a strategic plan that is well thought out in advance, implemented, and followed. East Longmeadow Public Schools publishes and evaluates its district strategic plan for education and its site-based school improvement plans from each of our five schools. These are also located on our town's website at [www.eastlongmeadow.org](http://www.eastlongmeadow.org).

**4. People involved - middle- to lower-level employees versus top administrators.** The superintendent, business manager, building principals and the people who report directly to them are involved in financial planning, which plays a more strategic role than traditional budgeting and places accountability on those managing budgets and departments. The School Committee reviews and monitors the district's finances throughout the year, including written reports monthly at regular School Committee meetings. You can also see our budget and School Committee minutes on the Town website.

**5. Information - revenue projections and budget allocations versus spending trends, performance benchmarks, district goals, and performance.** Most traditional budgets focus on the collection of minutiae, from headcounts, to supply use, to salaries. Strategic financial planning uses this information as a foundation and builds on it. Districts that use only the traditional budget document as a management tool force the board and superintendent to review information that is the proper domain of mid-level administrators. Strategic financial plans, on the other hand, provide information on issues of fiscal stewardship, effectiveness, vision, and change - the rightful domain of the School Committee and superintendent.

**6. Time frame - next year versus next five years.** Traditional budgets usually provide data for the budget year and the previous year. Financial plans, in contrast, generally provide two or more years of history and a three- to five-year projection of future expenditures based upon strategic documents. Such documents can include enrollment histories and projections, facility ages, and capital needs for maintaining each building's infrastructure, staffing patterns, and its ability to adequately serve the number of students under its roof.



**7. Accountability - spending questions versus goals questions.** Traditional budgets ask, how is your department or program going to spend its funds next year? Strategic financial plans ask, what will you achieve with the level of funding requested for the next five years, and how does that compare to other alternatives for the same goal or service? In addition, financial plans have contractual negotiations as the impetus for accountability. The ability to restructure financially during collective bargaining is paramount for the vision of a school district and community.

**8. Issues addressed - operational versus strategic.** Budgets address the immediate operating needs of the district: how much money is spent on salary versus supplies, for example, and how much is spent on each department. Strategic financial plans address critical issues, such as when new funding will be needed, the cost of alternatives for improving academic performance, the long-range impact of reducing class size or adding a new school, and the total annual capital and operating costs to fully implement and support technology. Most important in East Longmeadow, financial planning addresses whether the district is investing funds in programs that support district goals and vision. Districts that don't use financial planning seldom learn about their educational inefficiencies. And when the adults have chosen comfort and status quo over work and change, the children will suffer in the long run. Financial planning and analysis ensures that students of East Longmeadow are put first.

**9. Ability to influence district vision - short term versus long term.** Traditional budgets affect what happens during the coming year, while strategic planning affects results for up to five years. Without the benefit of financial planning, a simple budget cannot effect the long term.

**10. Communication with taxpayers - dollars and cents versus results.** Traditional budgets show categorical spending only. Strategic financial plans show whether the funds are being used effectively, what funds are used for, what they will accomplish, and, most importantly, what affect the money will have on students and education. It also tells taxpayers that we are open about our district's financial condition and that we are responsible and care how taxpayers' money is being used. In short, financial plans are the most effective tool school and town officials have for achieving results and establishing accountability.

The current tough economic times require strong fiscal leadership. You can't have leadership without fiscal stewardship. In East Longmeadow, your elected School Committee is committed to making sure the students of our community receive a quality and accountable education. *High stakes* education now requires *high commitment* from all involved. Our School Committee has overseen the district's internal restructuring, financial re-alignments, and formed a strategic plan over the past five years that will ensure success for all of our children.

*End of Executive Summary.*